

1 ***-1641/1.6* SECTION 1590.** 66.023 (2) (intro.) of the statutes is amended to
2 read:

3 66.023 (2) BOUNDARY CHANGE AUTHORITY. (intro.) Any combination of
4 municipalities may determine the boundary lines between themselves under a
5 cooperative plan that is approved by the department under this section. The
6 cooperative plan may also include the incorporation of all or part of a town into a city
7 or village, as described in sub. (4) (am). No boundary of a municipality may be
8 changed or maintained under this section unless the municipality is a party to the
9 cooperative agreement. The cooperative plan shall provide one or more of the
10 following:

11 ***-1641/1.7* SECTION 1591.** 66.023 (2) (e) of the statutes is created to read:

12 66.023 (2) (e) The date on which all or part of a town that is a party to the plan
13 is to become incorporated as a city or village and the boundary of the new city or
14 village if it does not include all of the territory of the town from which it was
15 incorporated.

16 ***-1641/1.8* SECTION 1592.** 66.023 (4) (am) of the statutes is created to read:

17 66.023 (4) (am) *Procedure if cooperative plan includes an incorporation.* 1. For
18 a proposed plan to include an incorporation, the steps contained in ss. 66.014 (1) to
19 (4) and (8) and 66.015 shall be concluded before the start of the hearing under par.
20 (b).

21 2. If the steps described in subd. 1 are concluded before the start of the hearing
22 and if the final cooperative plan is submitted to the department for review under sub.
23 (5), the department shall, as part of its review, consider the effect of the proposed
24 incorporation on the remainder of the town, if any, and on the other parties to the
25 plan.

1 3. The final cooperative plan shall also contain a contingency cooperative plan
2 that will take the place of the final cooperative plan in the event that the proposed
3 incorporation that is part of the final cooperative plan is defeated in the referendum
4 that is described under subd. 4.

5 4. If the department approves a final cooperative plan under sub. (5) that
6 contains an incorporation of all or part of a town, the incorporation may not take
7 effect until it is approved in a referendum that shall be held under s. 66.018. If the
8 majority of votes cast in the referendum is against the incorporation, the contingent
9 cooperative plan shall take the place of the final cooperative plan.

10 ***-1641/1.9*** **SECTION 1593.** 66.023 (5) (c) 7. of the statutes is created to read:

11 66.023 (5) (c) 7. If the cooperative plan contains a proposed incorporation, the
12 incorporation is in the public interest. In determining whether the incorporation is
13 in the public interest, the department may apply the standards under s. 66.016.

14 ***-1785/1.4*** **SECTION 1594.** 66.023 (7m) of the statutes is amended to read:

15 66.023 (7m) **ZONING IN TOWN TERRITORY.** If a town is a party to a cooperative plan
16 with a city or village, the town and city or village may agree, as part of the cooperative
17 plan, to authorize the town, city or village to adopt a zoning ordinance under s. 60.61,
18 61.35 or 62.23 for all or a portion of the town territory covered by the plan. The
19 exercise of zoning authority by a town under this subsection is not subject to s. 60.61
20 (3) or 60.62 (3). If a county zoning ordinance applies to the town territory covered
21 by the plan, that ordinance and amendments to it continue until a zoning ordinance
22 is adopted under this subsection. If a zoning ordinance is adopted under this
23 subsection, that zoning ordinance continues in effect after the planning period ceases
24 until a different zoning ordinance for the territory is adopted under other applicable

1 law. This subsection does not affect zoning ordinances adopted under ss. 59.692,
2 87.30 or ~~91.71 to 91.78~~ 91.73 to 91.77.

3 ***-1256/1.5* SECTION 1595.** 66.0295 of the statutes is created to read:

4 **66.0295 Comprehensive planning. (1) DEFINITIONS.** In this section:

5 (a) “Comprehensive plan” means:

6 1. For a county, a development plan that is prepared or amended under s. 59.69

7 (2) or (3).

8 2. For a city or a village, or for a town that exercises village powers under s.

9 60.22 (3), a master plan that is adopted or amended under s. 62.23 (2) or (3).

10 3. For a regional planning commission, a master plan that is adopted or

11 amended under s. 66.945 (8), (9) or (10).

12 (b) “Local governmental unit” means a city, village, town, county or regional
13 planning commission that may adopt, prepare or amend a comprehensive plan.

14 **(2) CONTENTS OF A COMPREHENSIVE PLAN.** A comprehensive plan shall contain
15 all of the following elements:

16 (a) *Issues and opportunities element.* Background information on the local
17 governmental unit and a statement of objectives, policies, goals and programs of the
18 local governmental unit to guide the future growth and development of the local
19 governmental unit over a 20-year planning period. Background information shall
20 include population, household and employment forecasts that the local
21 governmental unit uses in developing its plan, and demographic trends, age
22 distribution, educational levels, income levels and employment characteristics that
23 exist within the local governmental unit. The statement may also include similar
24 elements related to federal and state programs and background information on
25 nearby local governmental units that affect the local governmental unit.

1 (b) *Housing element.* A statement of objectives, policies, goals and programs
2 of the local governmental unit to provide an adequate housing supply that meets
3 existing and forecasted housing demand in the local governmental unit and in
4 nearby local governmental units. The statement shall contain a map and shall
5 assess the age, structural, value and occupancy characteristics of the local
6 governmental unit's housing stock. The statement shall also identify specific policies
7 and programs that promote the development of housing for residents of the local
8 governmental unit with all income levels and with various needs, and policies and
9 programs to maintain or rehabilitate the local governmental unit's existing housing
10 stock.

11 (c) *Transportation element.* A map and a statement of objectives, policies, goals
12 and programs to guide the future development of transportation infrastructure and
13 various modes of transportation, including public transportation, transportation
14 systems for persons with disabilities, bicycles, walking, railroads, air transportation,
15 trucking and water transportation. The statement shall compare the local
16 governmental unit's objectives, policies, goals and programs to state and regional
17 transportation plans. The statement shall also identify highways and streets within
18 the local governmental unit by type and applicable transportation plans, including
19 transportation corridor plans, county highway functional and jurisdictional studies,
20 urban area and rural area transportation plans, airport master plans and rail plans
21 that apply in the local governmental unit.

22 (d) *Utilities and community facilities element.* A map and a statement of
23 objectives, policies, goals and programs to guide the future development of utilities
24 and community facilities in the local governmental unit such as sanitary sewer
25 service, stormwater management, water supply, solid waste disposal, on-site

1 wastewater treatment technologies, recycling facilities, parks, telecommunications
2 facilities, power-generating plants and transmission lines, cemeteries, health care
3 facilities, child care facilities and other public facilities, such as police, fire and rescue
4 facilities, libraries, schools and other governmental facilities. The statement shall
5 describe the use and capacity of existing public utilities and community facilities
6 that serve the local governmental unit, shall include an approximate timetable that
7 forecasts the need in the local governmental unit to expand or rehabilitate existing
8 utilities and facilities or to create new utilities and facilities and shall assess future
9 needs for government services in the local governmental unit that are related to such
10 utilities and facilities.

11 (e) *Agricultural, natural and cultural resources element.* A map and a
12 statement of objectives, policies, goals and programs for the conservation, and
13 promotion of the effective management, of natural resources such as groundwater,
14 forests, productive agricultural areas, environmentally sensitive areas, threatened
15 and endangered species, stream corridors, surface water, floodplains, wetlands,
16 wildlife habitat, metallic and nonmetallic mineral resources, parks, open spaces,
17 historic and cultural resources, aesthetic resources, recreational resources and other
18 natural resources.

19 (f) *Economic development element.* A map and a statement of objectives,
20 policies, goals and programs to promote the stabilization, retention or expansion, of
21 the economic base and quality employment opportunities in the local governmental
22 unit, including an analysis of the labor force and economic base of the local
23 governmental unit. The statement shall assess categories or particular types of new
24 businesses and industries that are desired by the local governmental unit. The
25 statement shall assess the local governmental unit's strengths and weaknesses with

1 respect to attracting and retaining businesses and industries, and shall designate an
2 adequate number of sites for such businesses and industries. The statement shall
3 also evaluates, and promote the use of environmentally contaminated sites for
4 commercial or industrial uses. The statement shall also identify county, regional and
5 state economic development programs that apply to the local governmental unit.

6 (g) *Intergovernmental cooperation element.* A map and a statement of
7 objectives, policies, goals and programs for joint planning and decision making with
8 other jurisdictions, including school districts and adjacent local governmental units,
9 for siting and building public facilities and sharing public services. The statement
10 shall analyze the relationship of the local governmental unit to school districts and
11 adjacent local governmental units, and to the region, the state and other
12 governmental units. The statement shall incorporate any plans or agreements to
13 which the local governmental unit is a party under s. 66.023, 66.30 or 66.945. The
14 statement shall identify existing or potential conflicts between the local
15 governmental unit and other governmental units that are specified in this
16 paragraph and describe processes to resolve such conflicts.

17 (h) *Land-use element.* A map and a statement of objectives, policies, goals and
18 programs to guide the future development and redevelopment of public and private
19 property. The statement shall contain a listing of the amount, type, intensity and net
20 density of existing uses of land in the local governmental unit, such as agricultural,
21 residential, commercial, industrial and other public and private uses. The statement
22 shall analyze trends in the supply, demand and price of land, opportunities for
23 redevelopment and existing and potential land-use conflicts. The statement shall
24 contain projections, based on the background information specified in par. (a), for 20
25 years with detailed maps, in 5-year increments, of future residential, agricultural,

1 commercial and industrial land uses including the assumptions of net densities or
2 other spatial assumptions upon which the projections are based. The statement
3 shall also include a series of maps that shows current land uses and future land uses
4 that indicate productive agricultural soils, natural limitations for building site
5 development, floodplains, wetlands and other environmentally sensitive lands, the
6 boundaries of areas to which services of public utilities and community facilities, as
7 those terms are used in par. (d), will be provided in the future, consistent with the
8 timetable described in par. (d), and the general location of future land uses by net
9 density or other classifications.

10 (i) *Implementation element.* A statement of programs and specific actions to
11 be completed in a stated sequence, including proposed changes to any applicable
12 zoning ordinances, official maps, sign regulations, erosion and stormwater control
13 ordinances, historic preservation ordinances, site plan regulations, design review
14 ordinances, building codes, mechanical codes, housing codes, sanitary codes or
15 subdivision ordinances, to implement the objectives, policies, plans and programs
16 contained in pars. (a) to (h). The statement shall describe how each of the elements
17 of the comprehensive plan will be integrated and made consistent with the other
18 elements of the comprehensive plan, and shall include a mechanism to measure the
19 local governmental unit's progress toward achieving all aspects of the
20 comprehensive plan. The statement shall include a process for updating the
21 comprehensive plan. A comprehensive plan under this subsection shall be updated
22 no less than once every 10 years.

23 ***-0030/2.106* SECTION 1596.** 66.04 (1m) (a) of the statutes is amended to read:

24 66.04 (1m) (a) No city, village or town, family care district under s. 46.2895 or
25 agency or subdivision of a city, village or town may authorize funds for or pay to a

1 physician or surgeon or a hospital, clinic or other medical facility for the performance
2 of an abortion except those permitted under and which are performed in accordance
3 with s. 20.927.

4 ***-0030/2.107* SECTION 1597.** 66.04 (1m) (b) of the statutes is amended to read:

5 66.04 (1m) (b) No city, village or, town, family care district under s. 46.2895 or
6 agency or subdivision of a city, village or town may authorize payment of funds for
7 a grant, subsidy or other funding involving a pregnancy program, project or service
8 if s. 20.9275 (2) applies to the pregnancy program, project or service.

9 ***-0063/2.4* SECTION 1598.** 66.119 (1) (b) 7. c. of the statutes is amended to
10 read:

11 66.119 (1) (b) 7. c. That if the alleged violator makes a cash deposit and does
12 not appear in court, he or she either will be deemed to have tendered a plea of no
13 contest and submitted to a forfeiture, a penalty assessment imposed by s. ~~165.87~~
14 757.05, a jail assessment imposed by s. 302.46 (1), a crime laboratories and drug law
15 enforcement assessment imposed by s. 165.755, any applicable consumer
16 information assessment imposed by s. 100.261 and any applicable domestic abuse
17 assessment imposed by s. 973.055 (1) not to exceed the amount of the deposit or will
18 be summoned into court to answer the complaint if the court does not accept the plea
19 of no contest.

****NOTE: This is reconciled s. 66.119 (1) (b) 7. c. This SECTION has been affected
by drafts with the following LRB numbers: 0063/1 and 1265/5.

20 ***-0063/2.5* SECTION 1599.** 66.119 (1) (b) 7. d. of the statutes is amended to
21 read:

22 66.119 (1) (b) 7. d. That if the alleged violator does not make a cash deposit and
23 does not appear in court at the time specified, the court may issue a summons or a

1 warrant for the defendant's arrest or consider the nonappearance to be a plea of no
2 contest and enter judgment under sub. (3) (d), or the municipality may commence an
3 action against the alleged violator to collect the forfeiture, the penalty assessment
4 imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime
5 laboratories and drug law enforcement assessment imposed by s. 165.755, any
6 applicable consumer information assessment imposed by s. 100.261 and any
7 applicable domestic abuse assessment imposed by s. 973.055 (1).

****NOTE: This is reconciled s. 66.119 (1) (b) 7. d. This SECTION has been affected by
drafts with the following LRB numbers: 0063/1 and 1265/5.

8 ***-0063/2.6* SECTION 1600.** 66.119 (1) (c) of the statutes is amended to read:
9 66.119 (1) (c) An ordinance adopted under par. (a) shall contain a schedule of
10 cash deposits that are to be required for the various ordinance violations, and for the
11 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.
12 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by
13 s. 165.755, any applicable consumer information assessment imposed by s. 100.261
14 and any applicable domestic abuse assessment imposed by s. 973.055 (1), for which
15 a citation may be issued. The ordinance shall also specify the court, clerk of court
16 or other official to whom cash deposits are to be made and shall require that receipts
17 be given for cash deposits.

****NOTE: This is reconciled s. 66.119 (1) (c). This SECTION has been affected by
drafts with the following LRB numbers: 0063/1 and 1265/5.

18 ***-0063/2.7* SECTION 1601.** 66.119 (3) (a) of the statutes is amended to read:
19 66.119 (3) (a) The person named as the alleged violator in a citation may appear
20 in court at the time specified in the citation or may mail or deliver personally a cash
21 deposit in the amount, within the time and to the court, clerk of court or other official
22 specified in the citation. If a person makes a cash deposit, the person may

1 nevertheless appear in court at the time specified in the citation, provided that the
2 cash deposit may be retained for application against any forfeiture, restitution,
3 penalty assessment, jail assessment, crime laboratories and drug law enforcement
4 assessment ~~or, consumer information assessment or domestic abuse assessment~~ that
5 may be imposed.

6 ***-0063/2.8* SECTION 1602.** 66.119 (3) (b) of the statutes is amended to read:

7 66.119 (3) (b) If a person appears in court in response to a citation, the citation
8 may be used as the initial pleading, unless the court directs that a formal complaint
9 be made, and the appearance confers personal jurisdiction over the person. The
10 person may plead guilty, no contest or not guilty. If the person pleads guilty or no
11 contest, the court shall accept the plea, enter a judgment of guilty and impose a
12 forfeiture, the penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment
13 imposed by s. 302.46 (1), the crime laboratories and drug law enforcement
14 assessment imposed by s. 165.755, any applicable consumer information assessment
15 imposed by s. 100.261 and any applicable domestic abuse assessment imposed by s.
16 973.055 (1). If the court finds that the violation meets the conditions in s. 800.093
17 (1), the court may order restitution under s. 800.093. A plea of not guilty shall put
18 all matters in the case at issue, and the matter shall be set for trial.

****NOTE: This is reconciled s. 66.119 (3) (b). This SECTION has been affected by
drafts with the following LRB numbers: 0063/1 and 1265/5.

19 ***-0063/2.9* SECTION 1603.** 66.119 (3) (c) of the statutes is amended to read:

20 66.119 (3) (c) If the alleged violator makes a cash deposit and fails to appear
21 in court, the citation may serve as the initial pleading and the violator shall be
22 considered to have tendered a plea of no contest and submitted to a forfeiture, the
23 penalty assessment imposed by s. ~~165.87~~ 757.05, the jail assessment imposed by s.

1 302.46 (1), the crime laboratories and drug law enforcement assessment imposed by
2 s. 165.755, any applicable consumer information assessment imposed by s. 100.261
3 and any applicable domestic abuse assessment imposed by s. 973.055 (1) not
4 exceeding the amount of the deposit. The court may either accept the plea of no
5 contest and enter judgment accordingly or reject the plea. If the court finds the
6 violation meets the conditions in s. 800.093 (1), the court may summon the alleged
7 violator into court to determine if restitution shall be ordered under s. 800.093. If
8 the court accepts the plea of no contest, the defendant may move within 10 days after
9 the date set for the appearance to withdraw the plea of no contest, open the judgment
10 and enter a plea of not guilty if the defendant shows to the satisfaction of the court
11 that the failure to appear was due to mistake, inadvertence, surprise or excusable
12 neglect. If the plea of no contest is accepted and not subsequently changed to a plea
13 of not guilty, no costs or fees may be taxed against the violator, but a penalty
14 assessment, a jail assessment, a crime laboratories and drug law enforcement
15 assessment and, if applicable, a consumer information assessment or a domestic
16 abuse assessment shall be assessed. If the court rejects the plea of no contest, an
17 action for collection of the forfeiture, penalty assessment, jail assessment, crime
18 laboratories and drug law enforcement assessment, any applicable information
19 assessment and any applicable domestic abuse assessment may be commenced. A
20 city, village, town sanitary district or public inland lake protection and rehabilitation
21 district may commence action under s. 66.12 (1) and a county or town may commence
22 action under s. 778.10. The citation may be used as the complaint in the action for
23 the collection of the forfeiture, penalty assessment, jail assessment, crime
24 laboratories and drug law enforcement assessment, any applicable consumer
25 information assessment and any applicable domestic abuse assessment.

****NOTE: This is reconciled s. 66.119 (3) (c). This SECTION has been affected by drafts with the following LRB numbers: 0063/1 and 1265/5.

1 ***-0063/2.10* SECTION 1604.** 66.119 (3) (d) of the statutes is amended to read:

2 66.119 (3) (d) If the alleged violator does not make a cash deposit and fails to
3 appear in court at the time specified in the citation, the court may issue a summons
4 or warrant for the defendant's arrest or consider the nonappearance to be a plea of
5 no contest and enter judgment accordingly if service was completed as provided
6 under par. (e) or the county, town, city, village, town sanitary district or public inland
7 lake protection and rehabilitation district may commence an action for collection of
8 the forfeiture, penalty assessment, jail assessment and crime laboratories and drug
9 law enforcement assessment, any applicable consumer information assessment and
10 any applicable domestic abuse assessment. A city, village, town sanitary district or
11 public inland lake protection and rehabilitation district may commence action under
12 s. 66.12 (1) and a county or town may commence action under s. 778.10. The citation
13 may be used as the complaint in the action for the collection of the forfeiture, penalty
14 assessment, jail assessment and crime laboratories and drug law enforcement
15 assessment, any applicable consumer information assessment and any applicable
16 domestic abuse assessment. If the court considers the nonappearance to be a plea
17 of no contest and enters judgment accordingly, the court shall promptly mail a copy
18 or notice of the judgment to the defendant. The judgment shall allow the defendant
19 not less than 20 days from the date of the judgment to pay any forfeiture, penalty
20 assessment, jail assessment and crime laboratories and drug law enforcement
21 assessment, any applicable consumer information assessment and any applicable
22 domestic abuse assessment imposed. If the defendant moves to open the judgment
23 within 6 months after the court appearance date fixed in the citation, and shows to

1 the satisfaction of the court that the failure to appear was due to mistake,
2 inadvertence, surprise or excusable neglect, the court shall reopen the judgment,
3 accept a not guilty plea and set a trial date.

4 ***-0063/2.11* SECTION 1605.** 66.12 (1) (b) of the statutes is amended to read:

5 66.12 (1) (b) Local ordinances, except as provided in this paragraph or ss.
6 345.20 to 345.53, may contain a provision for stipulation of guilt or no contest of any
7 or all violations under those ordinances, and may designate the manner in which the
8 stipulation is to be made and fix the penalty to be paid. When a person charged with
9 a violation for which stipulation of guilt or no contest is authorized makes a timely
10 stipulation and pays the required penalty and pays the penalty assessment imposed
11 by s. ~~165.87~~ 757.05, the jail assessment imposed by s. 302.46 (1), the crime
12 laboratories and drug law enforcement assessment imposed by s. 165.755, any
13 applicable consumer information assessment imposed by s. 100.261 and any
14 applicable domestic abuse assessment imposed by s. 973.055 (1) to the designated
15 official, the person need not appear in court and no witness fees or other additional
16 costs may be taxed unless the local ordinance so provides. A court appearance is
17 required for a violation of a local ordinance in conformity with s. 346.63 (1). The
18 official receiving the penalties shall remit all moneys collected to the treasurer of the
19 city, village, town sanitary district or public inland lake protection and rehabilitation
20 district in whose behalf the sum was paid, except that all jail assessments shall be
21 remitted to the county treasurer, within 20 days after its receipt by him or her; and
22 in case of any failure in the payment, the treasurer may collect the payment of the
23 officer by action, in the name of the office, and upon the official bond of the officer,
24 with interest at the rate of 12% per year from the time when it should have been paid.
25 In the case of the penalty assessment imposed by s. ~~165.87~~ 757.05, the crime

1 laboratories and drug law enforcement assessment imposed by s. 165.755, the driver
2 improvement surcharge imposed by s. 346.655 (1), any applicable consumer
3 information assessment imposed by s. 100.261 and any applicable domestic abuse
4 assessment imposed by s. 973.055 (1), the treasurer of the city, village, town sanitary
5 district or public inland lake protection and rehabilitation district shall remit to the
6 state treasurer the sum required by law to be paid on the actions so entered during
7 the preceding month on or before the first day of the next succeeding month. The
8 governing body of the city, village, town sanitary district or public inland lake
9 protection and rehabilitation district shall by ordinance designate the official to
10 receive the penalties and the terms under which the official shall qualify.

****NOTE: This is reconciled s. 66.12 (1)(b). This SECTION has been affected by drafts
with the following LRB numbers: 0063/1 and 1265/5.

11 ***-1265/7.20* SECTION 1606.** 66.12 (3) (b) of the statutes is amended to read:
12 66.12 (3) (b) All forfeitures and penalties recovered for the violation of any
13 ordinance or bylaw of any city, village, town, town sanitary district or public inland
14 lake protection and rehabilitation district shall be paid into the city, village, town,
15 town sanitary district or public inland lake protection and rehabilitation district
16 treasury for the use of the city, village, town, town sanitary district or public inland
17 lake protection and rehabilitation district, except as otherwise provided in par. (c),
18 sub. (1) (b) and s. ~~165.87~~ 757.05. The judge shall report and pay into the treasury,
19 quarterly, or at more frequent intervals if so required, all moneys collected belonging
20 to the city, village, town, town sanitary district or public inland lake protection and
21 rehabilitation district, which report shall be certified and filed in the office of the
22 treasurer; and the judge shall be entitled to duplicate receipts for such moneys, one

1 of which he or she shall file with the city, village or town clerk or with the town
2 sanitary district or the public inland lake protection and rehabilitation district.

3 ***-1085/4.4* SECTION 1607.** 66.285 (4) (f) of the statutes is created to read:

4 66.285 (4) (f) The failure to pay timely due to an occurrence to which s. 893.83
5 applies.

6 ***-1618/3.4* SECTION 1608.** 66.299 (3) (a) 1. of the statutes is amended to read:

7 66.299 (3) (a) 1. A local governmental unit shall, to the extent practicable, make
8 purchasing selections using specifications developed by state agencies under s. 16.72
9 (2) (e) to maximize the purchase of products utilizing recycled or recovered materials.

10 ***-1618/3.5* SECTION 1609.** 66.299 (4) of the statutes is amended to read:

11 66.299 (4) PURCHASE OF RECYCLABLE MATERIALS. A local governmental unit shall,
12 to the extent practicable, make purchasing selections using specifications prepared
13 by state agencies under s. 16.72 (2) (f).

14 ***-0030/2.108* SECTION 1610.** 66.30 (1) (a) of the statutes is amended to read:

15 66.30 (1) (a) In this section “municipality” means the state or any department
16 or agency thereof, or any city, village, town, county, school district, public library
17 system, public inland lake protection and rehabilitation district, sanitary district,
18 farm drainage district, metropolitan sewerage district, sewer utility district, solid
19 waste management system created under s. 59.70 (2), local exposition district
20 created under subch. II of ch. 229, local professional baseball park district created
21 under subch. III of ch. 229, family care district under s. 46.2895, water utility district,
22 mosquito control district, municipal electric company, county or city transit
23 commission, commission created by contract under this section, taxation district or
24 regional planning commission.

25 ***-1006/1.1* SECTION 1611.** 66.43 (3) (a) of the statutes is amended to read:

1 66.43 (3) (a) "Blighted area" means any area, including a slum area, in which
2 a majority of the structures are residential or in which there is a predominance of
3 buildings or improvements, whether residential or nonresidential, and which, by
4 reason of dilapidation, deterioration, age or obsolescence, inadequate provision for
5 ventilation, light, air, sanitation, or open spaces, high density of population and
6 overcrowding, environmental pollution or the existence of conditions which
7 endanger life or property by fire and other causes, or any combination of such factors,
8 is conducive to ill health, transmission of disease, infant mortality, juvenile
9 delinquency and crime, and is detrimental to the public health, safety, morals or
10 welfare.

11 ***-1006/1.2* SECTION 1612.** 66.43 (3) (be) of the statutes is created to read:

12 66.43 (3) (be) "Environmental pollution" has the meaning given in s. 299.01 (4).

13 ***-1006/1.3* SECTION 1613.** 66.431 (2m) (b) 1. of the statutes is amended to
14 read:

15 66.431 (2m) (b) 1. An area, including a slum area, in which there is a
16 predominance of buildings or improvements, whether residential or nonresidential,
17 which by reason of dilapidation, deterioration, age or obsolescence, inadequate
18 provision for ventilation, light, air, sanitation, or open spaces, high density of
19 population and overcrowding, environmental pollution or the existence of conditions
20 which endanger life or property by fire and other causes, or any combination of such
21 factors is conducive to ill health, transmission of disease, infant mortality, juvenile
22 delinquency, or crime, and is detrimental to the public health, safety, morals or
23 welfare.

24 ***-1006/1.4* SECTION 1614.** 66.431 (2m) (b) 2. of the statutes is amended to
25 read:

1 66.431 (2m) (b) 2. An area which by reason of the presence of a substantial
2 number of substandard, slum, deteriorated or deteriorating structures,
3 predominance of defective or inadequate street layout, faulty lot layout in relation
4 to size, adequacy, accessibility or usefulness, unsanitary or unsafe conditions,
5 deterioration of site or other improvements, diversity of ownership, tax or special
6 assessment delinquency exceeding the fair value of the land, defective or unusual
7 conditions of title, environmental pollution or the existence of conditions which
8 endanger life or property by fire and other causes, or any combination of such factors,
9 substantially impairs or arrests the sound growth of a city, retards the provision of
10 housing accommodations or constitutes an economic or social liability and is a
11 menace to the public health, safety, morals, or welfare in its present condition and
12 use.

13 ***-1006/1.5*** SECTION 1615. 66.431 (2m) (b) 3. of the statutes is amended to
14 read:

15 66.431 (2m) (b) 3. An area which is predominantly open and which because of
16 obsolete platting, diversity of ownership, deterioration of structures or of site
17 improvements, environmental pollution or otherwise, substantially impairs or
18 arrests the sound growth of the community.

19 ***-1006/1.6*** SECTION 1616. 66.431 (2m) (bm) of the statutes is amended to
20 read:

21 66.431 (2m) (bm) “Blighted property” means any property within a city,
22 whether residential or nonresidential, which by reason of dilapidation,
23 deterioration, age or obsolescence, inadequate provisions for ventilation, light, air or
24 sanitation, high density of population and overcrowding, or the existence of
25 conditions which endanger life or property by fire and other causes, or any

1 combination of such factors, is conducive to ill health, transmission of disease, infant
2 mortality, juvenile delinquency or crime, and is detrimental to the public health,
3 safety, morals or welfare, or any property which by reason of faulty lot layout in
4 relation to size, adequacy, accessibility or usefulness, insanitary or unsafe
5 conditions, deterioration of site or other improvements, diversity of ownership, tax
6 or special assessment delinquency exceeding the fair market value of the land,
7 defective or unusual conditions of title, environmental pollution or the existence of
8 conditions which endanger life or property by fire and other causes, or any
9 combination of such factors, substantially impairs or arrests the sound growth of a
10 city, retards the provisions of housing accommodations or constitutes an economic or
11 social liability and is a menace to the public health, safety, morals or welfare in its
12 present condition and use, or any property which is predominantly open and which
13 because of obsolete platting, diversity of ownership, deterioration of structures or of
14 site improvements, environmental pollution or otherwise, substantially impairs or
15 arrests the sound growth of the community.

16 ***-1006/1.7* SECTION 1617.** 66.431 (2m) (fe) of the statutes is created to read:
17 66.431 (2m) (fe) "Environmental pollution" has the meaning given in s. 299.01
18 (4).

19 ***-1006/1.8* SECTION 1618.** 66.46 (2) (a) 1. a. of the statutes is amended to read:
20 66.46 (2) (a) 1. a. An area, including a slum area, in which the structures,
21 buildings or improvements, which by reason of dilapidation, deterioration, age or
22 obsolescence, inadequate provision for ventilation, light, air, sanitation, or open
23 spaces, high density of population and overcrowding, environmental pollution or the
24 existence of conditions which endanger life or property by fire and other causes, or
25 any combination of these factors is conducive to ill health, transmission of disease,

1 infant mortality, juvenile delinquency, or crime, and is detrimental to the public
2 health, safety, morals or welfare.

3 ***-1006/1.9* SECTION 1619.** 66.46 (2) (a) 1. b. of the statutes is amended to read:

4 66.46 (2) (a) 1. b. An area which is predominantly open and which consists
5 primarily of an abandoned highway corridor, as defined in s. 66.431 (2m) (a), or that
6 consists of land upon which buildings or structures have been demolished and which
7 because of obsolete platting, diversity of ownership, deterioration of structures or of
8 site improvements, environmental pollution or otherwise, substantially impairs or
9 arrests the sound growth of the community.

10 ***-0424/1.6* SECTION 1620.** 66.46 (13) of the statutes is amended to read:

11 66.46 (13) REPORT ON EFFECTS AND IMPACT OF TAX INCREMENTAL FINANCING. The
12 department of ~~commerce~~ revenue, in cooperation with other state agencies and local
13 governments, shall make a comprehensive report to the ~~governor and the chief clerk~~
14 ~~of each house of the legislature, for distribution to the legislature under s. 13.172 (2)~~
15 and to the governor, at the beginning of each biennium, beginning with the 1977
16 2001-03 biennium, as to the effects and impact of tax incremental financing projects
17 socially, economically and financially.

18 ***-1007/1.1* SECTION 1621.** 66.462 (1) (c) of the statutes is amended to read:

19 66.462 (1) (c) "Eligible costs" means capital costs, financing costs and
20 administrative and professional service costs for the investigation, removal,
21 containment or monitoring of, or the restoration of soil, air, surface water, sediments
22 or groundwater affected by, environmental pollution, including monitoring costs
23 incurred within 2 years after the date on which the department of natural resources
24 certifies that environmental pollution on the property has been remediated, property
25 acquisition costs, demolition costs including asbestos removal, and removing and

1 disposing of abandoned containers, as defined in s. 292.41 (1), except that for any
2 parcel of land “eligible costs” shall be reduced by any amounts received from persons
3 responsible for the discharge, as defined in s. 292.01 (3), of a hazardous substance
4 on the property to pay for the costs of remediating environmental pollution on the
5 property, by any amounts received, or reasonably expected by the political
6 subdivision to be received, from a local, state or federal program for the remediation
7 of contamination in the district that do not require reimbursement or repayment and
8 by the amount of net gain from the sale of the property by the political subdivision.

9 ***-1007/1.2* SECTION 1622.** 66.462 (1) (i) of the statutes is amended to read:

10 66.462 (1) (i) “Period of certification” means a period of not more than ~~16~~ **23**
11 years beginning after the department certifies the environmental remediation tax
12 incremental base of a parcel of property under sub. (4) or a period before all eligible
13 costs have been paid, whichever occurs first.

14 ***-1007/1.3* SECTION 1623.** 66.462 (2) of the statutes is amended to read:

15 66.462 (2) USE OF ENVIRONMENTAL REMEDIATION TAX INCREMENTS. A political
16 subdivision that develops, and whose governing body approves, a written proposal
17 to remediate environmental pollution ~~on property owned by the political subdivision~~
18 may use an environmental remediation tax increment to pay the eligible costs of
19 remediating environmental pollution on contiguous parcels of property that ~~is~~ are
20 not part of a tax incremental district created under s. 66.46 ~~and that is owned by the~~
21 ~~political subdivision at the time of the remediation and then transferred to another~~
22 ~~person after the property is remediated, as provided in this section, except that a~~
23 political subdivision may use an environmental remediation tax increment to pay
24 the cost of remediating environmental pollution of groundwater without regard to
25 whether the property above the groundwater is owned by the political subdivision.

1 No political subdivision may submit an application to the department under sub. (4)
2 until the joint review board approves the political subdivision's written proposal
3 under sub. (3).

4 ***-0772/1.1* SECTION 1624.** 66.462 (3) (a) of the statutes is amended to read:

5 66.462 (3) (a) Any political subdivision that seeks to use an environmental
6 remediation tax increment under sub. (2) shall convene a joint review board to review
7 the proposal. The board shall consist of one representative chosen by the school
8 district that has power to levy taxes on the property that is remediated, one
9 representative chosen by the technical college district that has power to levy taxes
10 on the property, one representative chosen by the county that has power to levy taxes
11 on the property that is remediated, one representative chosen by the political
12 subdivision city, village or town that has power to levy taxes on the property that is
13 remediated and one public member. If more than one city, village or town, more than
14 one school district, more than one technical college district or more than one county
15 has the power to levy taxes on the property that is remediated, the unit in which is
16 located property that has the greatest value shall choose that representative to the
17 board. The public member and the board's chairperson shall be selected by a majority
18 of the other board members at the board's first meeting. All board members shall be
19 appointed and the first board meeting held within 14 days after the political
20 subdivision's governing body approves the written proposal under sub. (2).
21 Additional meetings of the board shall be held upon the call of any member. The
22 political subdivision that seeks to act under sub. (2) shall provide administrative
23 support for the board. By majority vote, the board may disband following approval
24 or rejection of the proposal.

25 ***-1007/1.4* SECTION 1625.** 66.462 (4) (a) of the statutes is amended to read:

1 66.462 (4) (a) The political subdivision submits a statement that it has incurred
2 some eligible costs, and includes with the statement a detailed proposed remedial
3 action plan that contains cost estimates for anticipated eligible costs, with respect
4 to the parcel or contiguous parcels of property and the statement details the purpose
5 and amount of the expenditures already made and includes a dated certificate issued
6 by the department of natural resources that certifies that ~~environmental pollution~~
7 ~~on the parcel of property has been remediated~~ the department of natural resources
8 has approved the site investigation report that relates to the parcel or contiguous
9 parcels in accordance with rules promulgated by the department of natural
10 resources.

11 ***-1193/2.4*** **SECTION 1626.** 66.504 (2) of the statutes is amended to read:

12 66.504 (2) **FACILITIES AUTHORIZED.** A municipality may enter into a joint
13 contract with a nonprofit corporation organized for civic purposes and located in the
14 municipality to construct or otherwise acquire, equip, furnish, operate and maintain
15 a facility to be used for municipal and civic activities if a majority of the voters voting
16 in a referendum authorize the municipality to enter into the joint contract. The
17 referendum shall be held at a special election or at a spring primary or election or
18 September primary or general election ~~approve the question of entering into the joint~~
19 ~~contract or, if the municipality is a school district, at the next spring election or~~
20 general election to be held not earlier than 45 days after submittal of the issue or at
21 a special election held on the Tuesday after the first Monday in November in an
22 odd-numbered year if that date occurs not earlier than 45 days after submittal of the
23 issue.

24 ***-0570/1.1*** **SECTION 1627.** 66.521 (10) (g) of the statutes is repealed.

25 ***-0935/3.12*** **SECTION 1628.** 66.88 (11) of the statutes is amended to read:

1 66.88 (11) “Sewerage system” means all facilities of the district for collection,
2 transportation, storage, pumping, treatment and final disposition of sewage.
3 “Sewerage system” does not include any ~~private~~ small sewage system, as defined in
4 s. 145.01 (12) (14m), or any local sewer.

5 *~~0935/3.13~~* **SECTION 1629.** 66.888 (1) (c) 3. a. of the statutes is amended to
6 read:

7 66.888 (1) (c) 3. a. The weight to be given to the need for ~~private~~ small sewage
8 systems, as defined in s. 145.01 (12) (14m), to maintain the public health and welfare
9 in any area located within the district prior to a redefinition of the boundary but
10 located outside the district after any redefinition of the boundary.

11 *~~0866/1.1~~* **SECTION 1630.** 66.945 (2) (d) of the statutes is created to read:

12 66.945 (2) (d) No regional planning commission that consists of only one county
13 may be created under this subsection after December 31, 2001.

14 *~~0866/1.2~~* **SECTION 1631.** 66.945 (3) (b) (intro.) of the statutes is amended to
15 read:

16 66.945 (3) (b) (intro.) ~~For~~ Except as provided in par. (bm), for any region which
17 does not include a city of the first class, the membership composition of a regional
18 planning commission shall be in accordance with resolutions approved by the
19 governing bodies of a majority of the local units in the region, and these units shall
20 have in the aggregate at least half the population of the region. For the purposes of
21 this determination a county, part or all of which is within the region, shall be counted
22 as a local unit, but the population of an approving county shall not be counted. In
23 the absence of the necessary approval by the local units, the membership
24 composition of a commission shall be determined as follows:

25 *~~0866/1.3~~* **SECTION 1632.** 66.945 (3) (bm) of the statutes is created to read:

1 66.945 (3) (bm) The membership composition of a regional planning
2 commission that includes a county that contains a 2nd class city and that is created
3 after December 31, 2001, shall be as provided in par. (a).

4 ***-1256/1.6* SECTION 1633.** 66.945 (8) (a) of the statutes is amended to read:

5 66.945 (8) (a) The regional planning commission may conduct all types of
6 research studies, collect and analyze data, prepare maps, charts and tables, and
7 conduct all necessary studies for the accomplishment of its other duties; it may,
8 consistent with the elements specified in s. 66.0295, make plans for the physical,
9 social and economic development of the region, and may, consistent with the
10 elements specified in s. 66.0295, adopt by resolution any plan or the portion of any
11 plan so prepared as its official recommendation for the development of the region; it
12 may publicize and advertise its purposes, objectives and findings, and may distribute
13 reports thereon; it may provide advisory services on regional planning problems to
14 the local government units within the region and to other public and private agencies
15 in matters relative to its functions and objectives, and may act as a coordinating
16 agency for programs and activities of such local units and agencies as they relate to
17 its objectives. All public officials shall, upon request, furnish to the regional planning
18 commission, within a reasonable time, such available information as it requires for
19 its work. In general, the regional planning commission shall have all powers
20 necessary to enable it to perform its functions and promote regional planning. The
21 functions of the regional planning commission shall be solely advisory to the local
22 governments and local government officials comprising the region.

23 ***-1256/1.7* SECTION 1634.** 66.945 (9) of the statutes is amended to read:

24 66.945 (9) PREPARATION OF MASTER PLAN FOR REGION. The regional planning
25 commission shall have the function and duty of making and adopting a master plan

1 for the physical development of the region. The master plan, with the accompanying
2 maps, plats, charts, programs and descriptive and explanatory matter, shall show
3 the commission's recommendations for such physical development and ~~may include,~~
4 ~~among other things without limitation because of enumeration, the general location,~~
5 ~~character and extent of main traffic arteries, bridges and viaducts; public places and~~
6 ~~areas; parks; parkways; recreational areas; sites for public buildings and structures;~~
7 ~~airports; waterways; routes for public transit; and the general location and extent~~
8 ~~of main and interceptor sewers, water conduits and other public utilities whether~~
9 ~~privately or publicly owned; areas for industrial, commercial, residential,~~
10 ~~agricultural or recreational development~~ shall contain at least the elements
11 described in s. 66.0295. The regional planning commission may amend, extend or
12 add to the master plan or carry any part or subject matter into greater detail.

13 ***-1256/1.8* SECTION 1635.** 66.945 (10) of the statutes is amended to read:

14 66.945 (10) ADOPTION OF MASTER PLAN FOR REGION. The master plan shall be
15 made with the general purpose of guiding and accomplishing a coordinated, adjusted
16 and harmonious development of the region which will, in accordance with existing
17 and future needs, best promote public health, safety, morals, order, convenience,
18 prosperity or the general welfare, as well as efficiency and economy in the process
19 of development. The regional planning commission may adopt the master plan as
20 a whole by a single resolution, or, as the work of making the whole master plan
21 progresses, may by resolution adopt a part or parts thereof, any such part to
22 correspond ~~generally with one or more of the functional subdivisions of the subject~~
23 ~~matter of the plan~~ elements specified in s. 66.0295. The resolution shall refer
24 expressly to the maps, plats, charts, programs and descriptive and explanatory
25 matter, and other matters intended by the regional planning commission to form the

1 whole or any part of the plan, and the action taken shall be recorded on the adopted
2 plan or part thereof by the identifying signature of the chairperson of the regional
3 planning commission and a copy of the plan or part thereof shall be certified to the
4 legislative bodies of the local governmental units within the region. The purpose and
5 effect of adoption of the master plan shall be solely to aid the regional planning
6 commission and the local governments and local government officials comprising the
7 region in the performance of their functions and duties.

8 ***-0282/3.1* SECTION 1636.** 67.04 (5) (b) 2. of the statutes is repealed.

9 ***-1193/2.5* SECTION 1637.** 67.05 (6a) (a) 2. a. of the statutes is amended to
10 read:

11 67.05 (6a) (a) 2. a. Direct the school district clerk to call a ~~special election~~
12 referendum for the purpose of submitting the resolution to the electors for approval
13 or rejection, ~~or direct that the resolution be submitted at the next regularly~~
14 ~~scheduled primary or spring election or general election~~ to be held not earlier than
15 45 days after the adoption of the resolution or at a special election held on the
16 Tuesday after the first Monday in November in an odd-numbered year if that date
17 occurs not earlier than 45 days after the adoption of the resolution. The resolution
18 shall not be effective unless adopted by a majority of the school district electors voting
19 at the referendum.

20 ***-0282/3.2* SECTION 1638.** 67.12 (12) (a) of the statutes is amended to read:

21 67.12 (12) (a) Any municipality may issue promissory notes as evidence of
22 indebtedness for any public purpose, as defined in s. 67.04 (1) (b), including but not
23 limited to paying any general and current municipal expense, and refunding any
24 municipal obligations, including interest on them. Each note, plus interest if any,
25 shall be repaid within 10 years after the original date of the note, except that notes

1 issued under this section for purposes of ss. 145.245 (12m), 281.58 and, 281.59,
2 281.60 and 281.61, or to raise funds to pay a portion of the capital costs of a
3 metropolitan sewerage district, shall be repaid within 20 years after the original date
4 of the note.

****NOTE: This is reconciled s. 67.12 (12) (a). This SECTION has been affected by
drafts with the following LRB numbers: LRB-0282 and LRB-1856.

5 ***-0030/2.109* SECTION 1639.** 69.30 (1) (am) of the statutes is created to read:
6 69.30 (1) (am) "Family care district" has the meaning given in s. 46.2805 (5).

7 ***-0030/2.110* SECTION 1640.** 69.30 (2) of the statutes is amended to read:
8 69.30 (2) A financial institution, state agency, county department, Wisconsin
9 works agency ~~or~~, service office or family care district or an employee of a financial
10 institution, state agency, county department, Wisconsin works agency ~~or~~, service
11 office or family care district is not subject to s. 69.24 (1) (a) for copying a certified copy
12 of a vital record for use by the financial institution, state agency, county department,
13 Wisconsin works agency ~~or~~, service office or family care district, including use under
14 s. 45.36 (4m), if the copy is marked "FOR ADMINISTRATIVE USE".

15 ***-0030/2.111* SECTION 1641.** 70.11 (2) of the statutes is amended to read:
16 70.11 (2) MUNICIPAL PROPERTY AND PROPERTY OF CERTAIN DISTRICTS, EXCEPTION.
17 Property owned by any county, city, village, town, school district, technical college
18 district, public inland lake protection and rehabilitation district, metropolitan
19 sewerage district, municipal water district created under s. 198.22, joint local water
20 authority created under s. 66.0735, family care district under s. 46.2895 or town
21 sanitary district; lands belonging to cities of any other state used for public parks;
22 land tax-deeded to any county or city before January 2; but any residence located
23 upon property owned by the county for park purposes which is rented out by the

1 county for a nonpark purpose shall not be exempt from taxation. Except as to land
2 acquired under s. 59.84 (2) (d), this exemption shall not apply to land conveyed after
3 August 17, 1961, to any such governmental unit or for its benefit while the grantor
4 or others for his or her benefit are permitted to occupy the land or part thereof in
5 consideration for the conveyance. Leasing the property exempt under this
6 subsection, regardless of the lessee and the use of the leasehold income, does not
7 render that property taxable.

8 ***-1220/2.1* SECTION 1642.** 70.11 (35) of the statutes is amended to read:

9 70.11 (35) CULTURAL AND ARCHITECTURAL LANDMARKS. Property described in s.
10 234.935 (1), 1997 stats.

11 ***-0756/3.1* SECTION 1643.** 70.11 (40) of the statutes is created to read:

12 70.11 (40) COMPUTERIZED EQUIPMENT. Fax machines, copiers, cash registers and
13 automatic teller machines.

14 ***-0192/1.6* SECTION 1644.** 70.114 (1) (c) of the statutes is amended to read:

15 70.114 (1) (c) "Land" means state forests, as defined in s. 28.02 (1), that are
16 acquired after December 31, 1991, state parks that are acquired after
17 December 31, 1991, under s. 27.01 and other areas that are acquired after
18 December 31, 1991, under s. 23.09 (2) (d), 23.091, 23.0912, 23.27, 23.29, 23.293,
19 23.31 or 29.749 (1).

20 ***-0770/3.1* SECTION 1645.** 70.36 (1m) of the statutes is amended to read:

21 70.36 (1m) Any person, firm or corporation that fails to include information on
22 property that is exempt under s. 70.11 (39) on the report under s. 70.35 shall forfeit
23 \$10 for every \$100 \$1,000 or major fraction thereof that is not reported.

24 ***-2023/1.2* SECTION 1646.** 70.64 (1) (title) of the statutes is amended to read:

25 70.64 (1) (title) BY TAX APPEALS COMMISSION THE DEPARTMENT

1 ***-2023/1.3* SECTION 1647.** 70.64 (1) of the statutes is renumbered 70.64 (1) (b)
2 and amended to read:

3 70.64 (1) (b) The assessment and determination of the relative value of taxable
4 general property in any county or taxation district, made by the department of
5 revenue under s. 70.57, may be reviewed, and a redetermination of the value of such
6 property may be made by the ~~tax appeals commission~~ department, upon appeal by
7 the county or taxation district. The filing of such an appeal in the manner provided
8 in this section by any county or taxation district shall impose upon the ~~commission~~
9 department the duty, under the powers conferred upon it by s. ~~73.01 (4) (a)~~ 73.03, to
10 review the assessment complained of. If, in its judgment based upon the testimony,
11 evidence and record made on the ~~preliminary hearing of such~~ appeal, the ~~commission~~
12 department finds such an assessment to be unequal and discriminatory, it shall
13 determine to correct such the assessment to bring it into substantial compliance with
14 law. ~~Except as provided in this section, the appeal shall be taken and such review~~
15 ~~and redetermination shall be made as provided in ss. 73.01 and 73.015 and under the~~
16 ~~rules governing the procedure of the commission.~~

17 ***-2023/1.4* SECTION 1648.** 70.64 (1) (a) of the statutes is created to read:
18 70.64 (1) (a) In this section, “department” means the department of revenue.

19 ***-2023/1.5* SECTION 1649.** 70.64 (2) of the statutes is amended to read:

20 70.64 (2) AUTHORIZATION OF APPEALS. To authorize such an appeal to the
21 department, an order or resolution directing the same to be taken shall be adopted
22 by the governing body of the county or taxation district taking the appeal at a lawful
23 meeting of the governing body. ~~When~~ After an appeal ~~shall have been~~ is authorized
24 the prosecution of it shall be in charge of by the governing body of a county or taxation
25 district, the chairperson of the county board or the county administrator, or of the

1 chairperson, mayor or president of the taxation district taking the appeal shall
2 prosecute the appeal unless otherwise directed by the governing body of the county
3 or taxation district taking the appeal. The officers or committee in charge of the
4 appeal may employ attorneys to conduct the appeal. After authorizing an appeal as
5 provided in this subsection, any 2 or more taxation districts in the same county or
6 any 2 or more school districts located in whole or in part in the same county may join
7 in taking and prosecuting an appeal.

8 ***-2023/1.6* SECTION 1650.** 70.64 (3) (intro.) of the statutes is amended to read:

9 70.64 (3) FORM OF APPEAL. (intro.) To accomplish an appeal there shall be filed
10 with the ~~tax appeals commission~~ department on or before October 15 an appeal in
11 writing setting forth:

12 ***-2023/1.7* SECTION 1651.** 70.64 (3) (a) of the statutes is amended to read:

13 70.64 (3) (a) That the county or taxation district, naming the same, appeals to
14 the ~~tax appeals commission~~ department from the assessment made by the
15 department of revenue under s. 70.57, specifying the date of such assessment.

16 ***-2023/1.8* SECTION 1652.** 70.64 (4) of the statutes is amended to read:

17 70.64 (4) CERTIFIED COPIES. Upon the filing of ~~such an~~ an appeal, the clerk of the
18 county or taxation district, without delay, shall prepare certified copies of ~~it~~ the
19 appeal, together with certified copies of the value established by the department of
20 revenue from which the appeal is taken and a complete list showing the clerk of each
21 taxation district within the county and the post-office address of each. The clerk
22 shall mail by certified mail 4 sets of certified copies ~~to the tax appeals commission~~
23 ~~and one set of the copies~~ to the department of revenue, and one set each to the county
24 clerk and the clerk of each taxation district within the county.

25 ***-2023/1.9* SECTION 1653.** 70.64 (5) of the statutes is amended to read:

1 70.64 (5) APPEARANCE. ~~Not later than~~ Within 30 days after the clerk of the
2 county or taxation district has mailed the certified copies under sub. (4), unless the
3 time is extended by order of the ~~tax appeals commission~~ department, any county,
4 ~~town, city or village may cause an appearance to be entered in its behalf before the~~
5 ~~commission in support of~~ or municipality may file a verified petition with the
6 department under sub. (3) and have the department enter an appearance on its
7 behalf supporting the appeal and uniting with the appellant for the relief demanded;
8 ~~and by verified petition or statement showing grounds therefor.~~ Any county or
9 municipality may apply for other or further review and redetermination than that
10 demand in the appeal by filing a verified petition with the department under sub.
11 (3) that specifies the grounds for other or further review and redetermination.
12 ~~Within the same time the~~ 30 days from the date on which the clerk of a county or
13 taxation district mailed certified copies under sub. (4), a county, town, city or village
14 ~~in the county may in the same manner have its appearance entered in opposition to~~
15 or municipality may file a verified petition with the department under sub. (3) and
16 have the department enter an appearance in its behalf opposing the appeal and ~~to~~
17 the relief demanded. ~~Such~~ Petitions and appearances under this subsection shall be
18 authorized ~~in the manner for authorizing an appeal as provided~~ under sub. (2). ~~When~~
19 ~~so authorized the interests of the county, town, city or village authorizing it shall be~~
20 ~~in the charge of~~ After a petition or appearance is authorized under sub. (2), the
21 chairperson, ~~administrator,~~ mayor or president ~~thereof~~ of the county or municipality
22 that made the authorization under sub. (2) shall protect the county's or
23 municipality's interests in the appeal and may employ an attorney to protect the
24 county's or municipality's interests unless otherwise directed by the governing body
25 authorizing such a petition or appearance; and attorneys may be employed in that

1 ~~behalf. In such appearances any~~ under sub. (2). Any 2 or more of the towns, cities
2 ~~and villages~~ municipalities of the ~~a~~ county may join ~~in a petition or appearance if~~
3 ~~united in support of or in opposition to the~~ supporting or opposing an appeal. Four
4 copies of each appearance, ~~or petition or statement mentioned in~~ under this
5 subsection shall be filed ~~in the offices of the tax appeals commission and a copy of~~
6 ~~each mailed by certified mail to~~ with the department of revenue, and a copy of each
7 appearance or petition shall be sent by certified mail to the county clerk, and to the
8 clerk of each town, city and village municipality within the county, and a copy to the
9 attorney authorized to appear on behalf of the county or ~~any town, city or village on~~
10 behalf of any municipality within the county.

11 ***-2023/1.10* SECTION 1654.** 70.64 (6) of the statutes is amended to read:

12 70.64 (6) HEARING. As soon as practicable, the ~~commission~~ department shall
13 set a time and place for ~~preliminary~~ the hearing of ~~such an~~ appeal. At least 10 days
14 before the time set for ~~such a~~ hearing, the ~~commission~~ department shall ~~cause~~ send
15 ~~notice thereof to be mailed~~ of the hearing by certified mail to the county clerk and to
16 the attorney or the clerk of each town, city and village municipality in whose behalf
17 an appearance has been entered in the ~~matter of such~~ appeal, and to the clerk of each
18 interested town, city or village ~~which~~ that has not appeared, and ~~mail a like notice~~
19 to the clerk of the taxation district taking ~~such~~ the appeal ~~and to the department of~~
20 ~~revenue. The department of revenue shall be prepared to present to the commission~~
21 ~~at such time during the course of the hearings as the commission requires, the full~~
22 ~~value of all property subject to general property taxation in each town, village and~~
23 ~~city of the county, as determined by the department according to s. 70.57 (1) or in the~~
24 ~~case of a complaint by a taxation district under a county assessor such information~~
25 ~~as the department has in its possession. Said.~~ The department may adjourn and

1 ~~reschedule the hearing may be adjourned, in the discretion of the tax appeals~~
2 ~~commission of an appeal, as often and to such times and places as may be necessary~~
3 ~~in order~~ to determine the facts. If satisfied that no substantial injustice has been
4 done in the appealed taxation district assessment ~~appealed from~~, the ~~commission~~
5 department in its discretion may dismiss ~~such the~~ appeal. If satisfied that
6 substantial injustice has been done in the appealed taxation district assessment, the
7 ~~commission department~~ shall ~~determine to~~ revalue any or all of the taxation districts
8 in the county, ~~which it deems as necessary, in a manner which in its judgment is best~~
9 ~~calculated to secure substantial justice.~~

10 *~~-2023/1.11~~* SECTION 1655. 70.64 (7) of the statutes is amended to read:

11 70.64 (7) REDETERMINATION. ~~The commission~~ After a hearing under sub. (6), the
12 department shall ~~then proceed to~~ redetermine the value of the taxable general
13 property in such any of the taxation districts in the county as ~~it deems necessary. It~~
14 ~~may include in such redetermination other taxation districts than first determined~~
15 ~~upon and may include all of the taxation districts in said county, if at any time during~~
16 ~~the progress of its investigations or revaluations it is satisfied that such course is~~
17 ~~necessary in order to~~ accomplish substantial justice and to secure the relative
18 equality ~~as between~~ of the value of the taxable general property in all of the taxation
19 districts in such the county. ~~It~~ The department shall ~~make careful investigation of~~
20 redetermine the value of the taxable general property in ~~the several a~~ taxation
21 districts ~~to which such review and redetermination shall extend, in any manner~~
22 ~~which in its judgment is best calculated~~ district to obtain the fair, full value of ~~such~~
23 the property. The ~~commission department~~ may employ ~~such and fix the~~
24 compensation of experts and other assistants ~~as may be that are necessary, and fix~~
25 their compensation for a redetermination of the value of taxable general property

1 under this subsection. In making such investigations redetermining the value of
2 taxable general property under this subsection, the commission department and all
3 persons employed therein by the commission department shall have all the authority
4 possessed by of assessors so far as applicable, including the authority to administer
5 oaths and to examine property owners and witnesses under oath as to the quantity
6 and value of the property subject to assessment belonging to any person or within
7 any taxation district to which the investigation shall extend redetermination under
8 this subsection.

9 ***-2023/1.12* SECTION 1656.** 70.64 (8) of the statutes is repealed.

10 ***-2023/1.13* SECTION 1657.** 70.64 (9) of the statutes is amended to read:

11 70.64 (9) TESTIMONY. The ~~tax appeals commission~~ department may take
12 testimony under subs. (6) and (7). Witnesses summoned ~~at the instance of said~~
13 ~~commission by the department~~ shall be compensated at the rates provided by law for
14 witnesses in courts of record, the same to be audited and paid the same as other
15 claims against the state, upon the certificate of said ~~commission.~~ If any property
16 owner or other the department. Any person makes any false statement who testifies
17 falsely to said commission the department or to any person employed by it upon the
18 department about any matter under investigation that person under this section
19 shall be subject to all the forfeitures and penalties imposed by law for false
20 statements to assessors and boards of review under s. 70.36.

21 ***-2023/1.14* SECTION 1658.** 70.64 (10) of the statutes is amended to read:

22 70.64 (10) DETERMINATION. The ~~tax appeals commission~~ department shall
23 make its a determination upon ~~such an~~ an appeal without unreasonable delay and shall
24 file a copy thereof of its determination in the office of the county clerk and mail by
25 certified mail a like copy to the department of revenue and of its determination to the

1 clerk and attorney of the taxation district appealing, and a copy to the clerk and
2 attorney of each taxation district ~~having that appeared at the hearing of the appeal.~~
3 In ~~such its~~ determination the ~~commission~~ department shall set forth the relative
4 value of the taxable general property in each ~~town, city and village~~ municipality of
5 ~~such the~~ county as found by them, and what ~~the~~ sum, if any, ~~that~~ shall be added to
6 or deducted from the aggregate value of taxable property in each ~~such~~ taxation
7 district ~~as fixed in the determination of the department of revenue from which such~~
8 ~~appeal was taken in order to produce a relatively just and equitable taxation district~~
9 ~~assessment. Such determination shall be final~~ A determination by the department
10 under this section may be appealed to the tax appeals commission under s. 73.01 (5).

11 *~~-2023/1.15~~* SECTION 1659. 70.64 (11) of the statutes is amended to read:

12 70.64 (11) COMPUTATION. The ~~department's~~ determination of the ~~commission~~
13 under sub. (10) shall not affect the validity of taxes apportioned ~~in accordance with~~
14 according to the appealed taxation district assessment ~~from which such appeal was~~
15 ~~taken; but if it is determined. If the department determines~~ upon such appeal that
16 ~~such a~~ taxation district assessment is relatively unequal, ~~such inequality shall be~~
17 ~~remedied and compensated~~ the department shall remedy the inequality in the
18 apportionment of state and county taxes in ~~such the~~ county of the taxation district
19 in the next apportionment following the ~~department's~~ determination of ~~said~~
20 ~~commission in the following manner: under sub. (10).~~ Each town, city and village
21 whose municipality where the department determined that a valuation in ~~such a~~
22 taxation district assessment was ~~determined by said commission to be~~ relatively too
23 high shall be credited a sum equal to the amount of taxes charged to it ~~upon such~~
24 based on the unequal assessment in excess of the amount ~~equitably chargeable~~
25 thereto of taxes charged to it according to the ~~department's~~ determination of the

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1 ~~commission; and each town, city and village whose~~ under sub. (10). Each
2 municipality where the department determined that a valuation in such a taxation
3 district assessment was determined by said commission to be relatively too low shall
4 be charged, in addition to all other taxes, a sum equal to the difference between the
5 amount of taxes charged thereto upon such to it based on the unequal assessment
6 and the amount which should have been of taxes charged thereto to it according to
7 the department's determination of the commission under sub. (10). The department
8 of revenue shall aid the county clerk in making the proper computations.

9 ***-2023/1.16* SECTION 1660.** 70.64 (12) of the statutes is amended to read:

10 70.64 (12) EXPENSES. The ~~tax appeals commission~~ department shall transmit
11 to the county clerk of the county where an appeal under this section originated, with
12 its determination ~~on such appeal under sub. (10),~~ a statement of all expenses
13 incurred therein by ~~or at the instance of the commission, which the department to~~
14 hear and investigate an appeal under this section. The statement shall include the
15 actual expenses of the ~~commission~~ department and of the regular employees of the
16 ~~commission~~ department, the compensation and actual expenses of all other persons
17 employed by it the department under sub. (7) and the fees of officers employed and
18 witnesses summoned at its instance. ~~A by the department.~~ The department shall
19 file a duplicate of such the statement shall be filed in the office of submitted under
20 this subsection with the department of administration. ~~Such~~ The expenses
21 contained in a statement under this subsection shall be audited upon the certificate
22 of the ~~commission~~ department of revenue, and paid out of the state treasury, in the
23 first instance, as other claims against the state are audited and paid. The amount
24 of ~~such the~~ expenses shall be a special charge against ~~such the~~ the county where an
25 appeal under this section originated and shall be included in the next apportionment

1 and certification of state taxes and charges, and collected from ~~such~~ the county, as
2 other special charges are certified and collected. Unless otherwise directed by the
3 ~~commission~~ department of revenue in its determination upon ~~such~~ appeal, the
4 county clerk, in the next apportionment of state and county taxes, shall apportion the
5 amount of ~~such~~ special charges to ~~and among the towns, cities and villages in such~~
6 the municipalities in the county whose ~~where~~ relative valuations were increased in
7 the department of revenue's ~~determination of the commission~~ under sub. (10) in
8 proportion to the amount of ~~such~~ the increase in each of them respectively. The
9 apportionment of ~~such~~ expenses included in the statement under this subsection
10 shall be set forth in the department of revenue's ~~determination of the commission~~
11 under sub. (10). The amount ~~so~~ of expenses apportioned to each ~~such town, city and~~
12 ~~village~~ municipality shall be charged upon its tax roll and shall be collected and paid
13 over to the county treasurer as other state taxes and special charges are collected and
14 paid.

15 ***-2023/1.17*** SECTION 1661. 70.75 (6) of the statutes is created to read:

16 70.75 (6) REVIEW. Review of the reassessments of the department under this
17 section shall be by appeal to the tax appeals commission under s. 73.01 (5).

18 ***-2023/1.18*** SECTION 1662. 70.85 (4) (c) of the statutes is amended to read:

19 70.85 (4) (c) Appeal of the determination of the department of revenue shall be
20 by an ~~action for certiorari in the circuit court of the county in which the property is~~
21 located appeal to the tax appeals commission under s. 73.01 (5).

22 ***-1917/1.1*** SECTION 1663. 71.01 (16) of the statutes is amended to read:

23 71.01 (16) "Wisconsin taxable income" of natural persons means Wisconsin
24 adjusted gross income less the Wisconsin standard deduction, less the personal
25 exemption described under s. 71.05 (23), with losses, depreciation, recapture of

1 benefits, offsets, depletion, deductions, penalties, expenses and other negative
2 income items determined according to the manner that income is or would be
3 allocated, except that the negative income items on individual or separate returns
4 for net rents and other net returns which are marital property attributable to the
5 investment, rental, licensing or other use of nonmarital property shall be allocated
6 to the owner of the property.

7 ***-1837/5.1* SECTION 1664.** 71.04 (4) of the statutes is amended to read:

8 71.04 (4) NONRESIDENT ALLOCATION AND APPORTIONMENT FORMULA. Nonresident
9 individuals and nonresident estates and trusts engaged in business within and
10 without the state shall be taxed only on such income as is derived from business
11 transacted and property located within the state. The amount of such income
12 attributable to Wisconsin may be determined by an allocation and separate
13 accounting thereof, when the business of such nonresident individual or nonresident
14 estate or trust within the state is not an integral part of a unitary business, but the
15 department of revenue may permit an allocation and separate accounting in any case
16 in which it is satisfied that the use of such method will properly reflect the income
17 taxable by this state. In all cases in which allocation and separate accounting is not
18 permissible, the determination shall be made in the following manner: for all
19 businesses except financial organizations, public utilities, railroads, sleeping car
20 companies and car line companies there shall first be deducted from the total net
21 income of the taxpayer the part thereof (less related expenses, if any) that follows the
22 situs of the property or the residence of the recipient. The For taxable years
23 beginning before January 1, 2000, the remaining net income shall be apportioned to
24 Wisconsin this state by use of an apportionment fraction composed of a sales factor
25 representing 50% of the fraction, a property factor representing 25% of the fraction

1 and a payroll factor representing 25% of the fraction. For taxable years beginning
2 on or after January 1, 2000, the remaining net income shall be apportioned to this
3 state by use of an apportionment fraction composed of the sales factor under sub. (7).

4 ***-1837/5.2* SECTION 1665.** 71.04 (5) (intro.) of the statutes is amended to read:

5 71.04 (5) PROPERTY FACTOR. (intro.) For purposes of sub. (4) and for taxable
6 years beginning before January 1, 2000:

7 ***-1837/5.3* SECTION 1666.** 71.04 (6) (intro.) of the statutes is amended to read:

8 71.04 (6) PAYROLL FACTOR. (intro.) For purposes of sub. (4) and for taxable years
9 beginning before January 1, 2000:

10 ***-1837/5.4* SECTION 1667.** 71.04 (7) (d) of the statutes is amended to read:

11 71.04 (7) (d) Sales, other than sales of tangible personal property, are in this
12 state if the income-producing activity is performed in this state. If the
13 income-producing activity is performed both in and outside this state the sales shall
14 be divided between those states having jurisdiction to tax such business in
15 proportion to the direct costs of performance incurred in each such state in rendering
16 this service. Services performed in states which do not have jurisdiction to tax the
17 business shall be deemed to have been performed in the state to which compensation
18 is allocated by sub. (6). This paragraph does not apply to taxable years beginning
19 after December 31, 1999.

20 ***-1837/5.5* SECTION 1668.** 71.04 (7) (dc) of the statutes is created to read:

21 71.04 (7) (dc) For taxable years beginning after December 31, 1999, sales,
22 rents, royalties, and other income from real property, and the receipts from the lease
23 or rental of tangible personal property, are attributed to the state in which the
24 property is located.

25 ***-1837/5.6* SECTION 1669.** 71.04 (7) (dg) of the statutes is created to read:

1 71.04 (7) (dg) For taxable years beginning after December 31, 1999, receipts
2 from the lease or rental of moving property including but not limited to motor
3 vehicles, rolling stock, aircraft, vessels, or mobile equipment are included in the
4 numerator of the sales factor under par. (a) to the extent that the property is used
5 in this state. The use of moving property in this state is determined as follows:

6 1. A motor vehicle is used in this state if it is registered in this state and used
7 wholly in this state.

8 2. The use of rolling stock in this state is determined by multiplying the receipts
9 from the lease or rental of the rolling stock by a fraction having as a numerator the
10 miles traveled within this state by the leased or rented rolling stock and having as
11 a denominator the total miles traveled by the leased or rented rolling stock.

12 3. The use of an aircraft in this state is determined by multiplying the receipts
13 from the lease or rental of the aircraft by a fraction having as a numerator the
14 number of landings of the aircraft in this state and having as a denominator the total
15 number of landings anywhere of the aircraft.

16 4. The use of a vessel, mobile equipment or other mobile property in this state
17 is determined by multiplying the receipts from the lease or rental of the property by
18 a fraction having as a numerator the number of days in the taxable year that the
19 vessel, mobile equipment or other mobile property was in this state and having as
20 a denominator the number of days in the taxable year that the vessel, mobile
21 equipment or other mobile property was rented or leased.

22 *-1837/5.7* SECTION 1670. 71.04 (7) (dn) of the statutes is created to read:

23 71.04 (7) (dn) 1. For taxable years beginning after December 31, 1999, royalties
24 and other income received for the use of intangible property are attributed to the
25 state where the purchaser uses the intangible property. If intangible property is used

1 in more than one state, the royalties and other income received for the use of the
2 intangible property shall be apportioned to this state according to the portion of the
3 intangible property's use in this state. If the portion of intangible property's use in
4 this state cannot be determined, the royalties and other income received for the use
5 of the intangible property shall be excluded from the numerator and the denominator
6 of the sales factor under par. (a). Intangible property is used in this state if a
7 purchaser uses the intangible property or uses the rights to intangible property in
8 the regular course of the purchaser's business in this state, regardless of where the
9 purchaser's customers are located.

10 2. For taxable years beginning after December 31, 1999, sales of intangible
11 property are attributed to the state where a purchaser uses the intangible property.
12 If intangible property is used in more than one state, the sales of the intangible
13 property shall be apportioned to this state according to the portion of the intangible
14 property's use in this state. If the portion of intangible property's use in this state
15 cannot be determined, the sales of the intangible property shall be excluded from the
16 numerator and the denominator of the sales factor under par. (a). Intangible
17 property is used in this state if a purchaser uses the intangible property in the
18 regular course of the purchaser's business in this state, regardless of where the
19 purchaser's customers are located.

20 ***-1837/5.8* SECTION 1671.** 71.04 (7) (dr) of the statutes is created to read:

21 71.04 (7) (dr) For taxable years beginning after December 31, 1999, receipts
22 from the performance of services are attributed to the state where the purchaser
23 received the benefit of the services. If a purchaser receives the benefit of a service
24 in more than one state, the receipts from the performance of the service are included
25 in the numerator of the sales factor under par. (a) according to the portion of the

1 benefit of the service received in this state. If the state where a purchaser received
2 the benefit of a service cannot be determined, the benefit of a service is received in
3 the state where the purchaser, in the regular course of the purchaser's business,
4 ordered the service. If the state where a purchaser ordered a service cannot be
5 determined, the benefit of the service is received in the state where the purchaser,
6 in the regular course of the purchaser's business, receives a bill for the service.

7 ***-1220/2.2* SECTION 1672.** 71.05 (1) (c) 2. of the statutes is amended to read:

8 71.05 (1) (c) 2. The Wisconsin housing and economic development authority, if
9 the bonds are to fund a loan under s. 234.935, 1997 stats.

10 ***-0575/1.1* SECTION 1673.** 71.05 (6) (a) 12. of the statutes is amended to read:

11 71.05 (6) (a) 12. ~~All alimony deducted for federal income tax purposes and paid~~
12 ~~while the individual paying the alimony was a nonresident of this state; all~~ All
13 penalties for early withdrawals from time savings accounts and deposits deducted
14 for federal income tax purposes and paid while the individual charged with the
15 penalty was a nonresident of this state; ~~all repayments of supplemental~~
16 ~~unemployment benefit plan payments deducted for federal income tax purposes and~~
17 ~~made while the individual making the repayment was a nonresident of this state; all~~
18 reforestation expenses related to property not in this state, deducted for federal
19 income tax purposes and paid while the individual paying the expense was not a
20 resident of this state; all contributions to individual retirement accounts, simplified
21 employe pension plans and self-employment retirement plans and all deductible
22 employe contributions, deducted for federal income tax purposes and in excess of that
23 amount multiplied by a fraction the numerator of which is the individual's wages and
24 net earnings from a trade or business taxable by this state and the denominator of
25 which is the individual's total wages and net earnings from a trade or business; the

1 contributions to a Keogh plan deducted for federal income tax purposes and in excess
2 of that amount multiplied by a fraction the numerator of which is the individual's net
3 earnings from a trade or business, taxable by this state, and the denominator of
4 which is the individual's total net earnings from a trade or business; the amount of
5 health insurance costs of self-employed individuals deducted under section 162 (L)
6 of the internal revenue code for federal income tax purposes and in excess of that
7 amount multiplied by a fraction the numerator of which is the individual's net
8 earnings from a trade or business, taxable by this state, and the denominator of
9 which is the individual's total net earnings from a trade or business; and the amount
10 of self-employment taxes deducted under section 164 (f) of the internal revenue code
11 for federal income tax purposes and in excess of that amount multiplied by a fraction
12 the numerator of which is the individual's net earnings from a trade or business,
13 taxable by this state, and the denominator of which is the individual's total net
14 earnings from a trade or a business.

15 ***-1917/1.2* SECTION 1674.** 71.05 (6) (b) 21. of the statutes is repealed.

16 ***-1806/3.14* SECTION 1675.** 71.05 (6) (b) 23. of the statutes is amended to read:
17 71.05 (6) (b) 23. Any increase in value of a tuition unit that is purchased under
18 a tuition contract under s. ~~16.24~~ 14.63.

19 ***-0573/1.1* SECTION 1676.** 71.05 (6) (b) 28. e. of the statutes is amended to
20 read:

21 71.05 (6) (b) 28. e. For an individual who is a nonresident or part-year resident
22 of this state, multiply the amount calculated under subd. 28. ~~a.~~ b., c. or d. by a
23 fraction the numerator of which is the individual's wages, salary, tips, unearned
24 income and net earnings from a trade or business that are taxable by this state and
25 the denominator of which is the individual's total wages, salary, tips, unearned

1 income and net earnings from a trade or business. In this subd. 28. e., for married
2 persons filing separately “wages, salary, tips, unearned income and net earnings
3 from a trade or business” means the separate wages, salary, tips, unearned income
4 and net earnings from a trade or business of each spouse, and for married persons
5 filing jointly “wages, salary, tips, unearned income and net earnings from a trade or
6 business” means the total wages, salary, tips, unearned income and net earnings
7 from a trade or business of both spouses.

8 ***-0573/1.2* SECTION 1677.** 71.05 (6)(b) 28. f. of the statutes is amended to read:
9 71.05 (6) (b) 28. f. Reduce the amount calculated under subd. 28. a., b., c., d. or
10 e. to the individual’s aggregate wages, salary, tips, unearned income and net
11 earnings from a trade or business that are taxable by this state.

12 ***-1917/1.3* SECTION 1678.** 71.05 (22) (dm) of the statutes is amended to read:
13 71.05 (22) (dm) *Deduction limits; 1994 and thereafter to 1999.* Except as
14 provided in par. (f), for taxable years beginning ~~on or after January 1, 1994 after~~
15 December 31, 1993, and before January 1, 2000, the Wisconsin standard deduction
16 is whichever of the following amounts is appropriate. For a single individual who has
17 a Wisconsin adjusted gross income of less than \$7,500, the standard deduction is
18 \$5,200. For a single individual who has a Wisconsin adjusted gross income of at least
19 \$7,500 but not more than \$50,830, the standard deduction is the amount obtained
20 by subtracting from \$5,200 12% of Wisconsin adjusted gross income in excess of
21 \$7,500 but not less than \$0. For a single individual who has a Wisconsin adjusted
22 gross income of more than \$50,830, the standard deduction is \$0. For a head of
23 household who has a Wisconsin adjusted gross income of less than \$7,500, the
24 standard deduction is \$7,040. For a head of household who has a Wisconsin adjusted
25 gross income of at least \$7,500 but not more than \$25,000, the standard deduction

1 is the amount obtained by subtracting from \$7,040 22.515% of Wisconsin adjusted
2 gross income in excess of \$7,500 but not less than \$0. For a head of household who
3 has a Wisconsin adjusted gross income of more than \$25,000, the standard deduction
4 shall be calculated as if the head of household were a single individual. For a married
5 couple filing jointly that has an aggregate Wisconsin adjusted gross income of less
6 than \$10,000, the standard deduction is \$8,900. For a married couple filing jointly
7 that has an aggregate Wisconsin adjusted gross income of at least \$10,000 but not
8 more than \$55,000, the standard deduction is the amount obtained by subtracting
9 from \$8,900 19.778% of aggregate Wisconsin adjusted gross income in excess of
10 \$10,000 but not less than \$0. For a married couple filing jointly that has an aggregate
11 Wisconsin adjusted gross income of more than \$55,000, the standard deduction is \$0.
12 For a married individual filing separately who has a Wisconsin adjusted gross
13 income of less than \$4,750, the standard deduction is \$4,230. For a married
14 individual filing separately who has a Wisconsin adjusted gross income of at least
15 \$4,750 but not more than \$26,140, the standard deduction is the amount obtained
16 by subtracting from \$4,230 19.778% of Wisconsin adjusted gross income in excess of
17 \$4,750 but not less than \$0. For a married individual filing separately who has a
18 Wisconsin adjusted gross income of more than \$26,140, the standard deduction is \$0.
19 The secretary of revenue shall prepare a table under which deductions under this
20 paragraph shall be determined. That table shall be published in the department's
21 instructional booklets.

22 ***-1917/1.4* SECTION 1679.** 71.05 (22) (dp) of the statutes is created to read:
23 71.05 (22) (dp) *Deduction limits, 2000 and thereafter.* Except as provided in
24 par. (f), for taxable years beginning after December 31, 1999, the Wisconsin standard
25 deduction is whichever of the following amounts is appropriate. For a single

1 individual who has a Wisconsin adjusted gross income of less than \$10,380, the
2 standard deduction is \$7,200. For a single individual who has a Wisconsin adjusted
3 gross income of at least \$10,380 but not more than \$70,380, the standard deduction
4 is the amount obtained by subtracting from \$7,200 12% of Wisconsin adjusted gross
5 income in excess of \$10,380 but not less than \$0. For a single individual who has a
6 Wisconsin adjusted gross income of more than \$70,380, the standard deduction is \$0.
7 For a head of household who has a Wisconsin adjusted gross income of less than
8 \$10,380, the standard deduction is \$9,300. For a head of household who has a
9 Wisconsin adjusted gross income of at least \$10,380 but not more than \$30,350, the
10 standard deduction is the amount obtained by subtracting from \$9,300 22.515% of
11 Wisconsin adjusted gross income in excess of \$10,380 but not less than \$0. For a head
12 of household who has a Wisconsin adjusted gross income of more than \$30,350, the
13 standard deduction shall be calculated as if the head of household were a single
14 individual. For a married couple filing jointly that has an aggregate Wisconsin
15 adjusted gross income of less than \$14,570, the standard deduction is \$12,970. For
16 a married couple filing jointly that has an aggregate Wisconsin adjusted gross
17 income of at least \$14,570 but not more than \$80,150, the standard deduction is the
18 amount obtained by subtracting from \$12,970 19.778% of aggregate Wisconsin
19 adjusted gross income in excess of \$14,570 but not less than \$0. For a married couple
20 filing jointly that has an aggregate Wisconsin adjusted gross income of more than
21 \$80,150, the standard deduction is \$0. For a married individual filing separately
22 who has a Wisconsin adjusted gross income of less than \$6,920, the standard
23 deduction is \$6,160. For a married individual filing separately who has a Wisconsin
24 adjusted gross income of at least \$6,920 but not more than \$38,070, the standard
25 deduction is the amount obtained by subtracting from \$6,160 19.778% of Wisconsin

1 adjusted gross income in excess of \$6,920 but not less than \$0. For a married
2 individual filing separately who has a Wisconsin adjusted gross income of more than
3 \$38,070, the standard deduction is \$0. The secretary of revenue shall prepare a table
4 under which deductions under this paragraph shall be determined. That table shall
5 be published in the department's instructional booklets.

6 ***-1917/1.5* SECTION 1680.** 71.05 (22) (ds) of the statutes is amended to read:

7 71.05 (22) (ds) *Standard deduction indexing.* For taxable years beginning after
8 December 31, 1998, and before January 1, 2000, and for taxable years beginning
9 after December 31, 2000, the dollar amounts of the standard deduction that is
10 allowable under ~~par. pars. (dm) and (dp)~~ and all of the dollar amounts of Wisconsin
11 adjusted gross income under ~~par. pars. (dm) and (dp)~~ shall be increased each year by
12 a percentage equal to the percentage change between the U.S. consumer price index
13 for all urban consumers, U.S. city average, for the month of August of the previous
14 year and the U.S. consumer price index for all urban consumers, U.S. city average,
15 for the month of August of the year before the previous year, as determined by the
16 federal department of labor. Each amount that is revised under this paragraph shall
17 be rounded to the nearest multiple of \$10 if the revised amount is not a multiple of
18 \$10 or, if the revised amount is a multiple of \$5, such an amount shall be increased
19 to the next higher multiple of \$10. The department of revenue shall annually adjust
20 the changes in dollar amounts required under this paragraph and incorporate the
21 changes into the income tax forms and instructions.

22 ***-1917/1.6* SECTION 1681.** 71.05 (22) (f) 4. b. of the statutes is amended to read:

23 71.05 (22) (f) 4. b. The standard deduction that may be claimed by an individual
24 under par. (dm) or (dp), based on the individual's filing status.

25 ***-1917/1.7* SECTION 1682.** 71.05 (23) of the statutes is created to read:

1 71.05 (23) PERSONAL EXEMPTIONS. In computing Wisconsin taxable income, an
2 individual taxpayer may subtract the following amounts:

3 (a) For taxable years that begin after December 31, 1999, and before January
4 1, 2001:

5 1. A personal exemption of \$600 if the taxpayer is required to file a return under
6 s. 71.03 (2) (a) 1. or 2. and \$600 for the taxpayer's spouse, except if the spouse is filing
7 separately or as a head of household.

8 2. An exemption of \$600 for each individual for whom the taxpayer is entitled
9 to an exemption for the taxable year under section 151 (c) of the Internal Revenue
10 Code.

11 3. An additional exemption of \$200 if the taxpayer has reached the age of 65
12 before the close of the taxable year to which his or her tax return relates and \$200
13 for the taxpayer's spouse if he or she has reached the age of 65 before the close of the
14 taxable year to which his or her tax return relates, except if the spouse is filing
15 separately or as a head of household.

16 (b) For taxable years that begin after December 31, 2000:

17 1. A personal exemption of \$700 if the taxpayer is required to file a return under
18 s. 71.03 (2) (a) 1. or 2. and \$700 for the taxpayer's spouse, except if the spouse is filing
19 separately or as a head of household.

20 2. An exemption of \$700 for each individual for whom the taxpayer is entitled
21 to an exemption for the taxable year under section 151 (c) of the Internal Revenue
22 Code.

23 3. An additional exemption of \$250 if the taxpayer has reached the age of 65
24 before the close of the taxable year to which his or her tax return relates and \$250
25 for the taxpayer's spouse if he or she has reached the age of 65 before the close of the

1 taxable year to which his or her tax return relates, except if the spouse is filing
2 separately or as a head of household.

3 (c) With respect to persons who change their domicile into or from this state
4 during the taxable year and nonresident persons, personal exemptions under pars.
5 (a) and (b) shall be limited to the fraction of the amount so determined that Wisconsin
6 adjusted gross income is of federal adjusted gross income. In this paragraph, for
7 married persons filing separately "adjusted gross income" means the separate
8 adjusted gross income of each spouse and for married persons filing jointly "adjusted
9 gross income" means the total adjusted gross income of both spouses. If a person and
10 that person's spouse are not both domiciled in this state during the entire taxable
11 year, their personal exemptions on a joint return are determined by multiplying the
12 personal exemption that would be available to each of them if they were both
13 domiciled in this state during the entire taxable year by a fraction the numerator of
14 which is their joint Wisconsin adjusted gross income and the denominator of which
15 is their joint federal adjusted gross income.

16 ***-1917/1.8* SECTION 1683.** 71.06 (1m) (intro.) of the statutes is amended to
17 read:

18 71.06 (1m) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS: ~~AFTER~~
19 1997 TO 1999. (intro.) The tax to be assessed, levied and collected upon the taxable
20 incomes of all fiduciaries, except fiduciaries of nuclear decommissioning trust or
21 reserve funds, and single individuals and heads of households shall be computed at
22 the following rates for taxable years beginning after December 31, 1997, and before
23 January 1, 2000:

24 ***-1917/1.9* SECTION 1684.** 71.06 (1n) of the statutes is created to read:

1 71.06 (1n) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; 2000. The
2 tax to be assessed, levied and collected upon the taxable incomes of all fiduciaries,
3 except fiduciaries of nuclear decommissioning trust or reserve funds, and single
4 individuals and heads of households shall be computed at the following rates for
5 taxable years beginning after December 31, 1999, and before January 1, 2001:

6 (a) On all taxable income from \$0 to \$7,500, 4.73%.

7 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.33%.

8 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.55%.

9 (d) On all taxable income exceeding \$112,500, 6.75%.

10 ***-1917/1.10*** SECTION 1685. 71.06 (1p) of the statutes is created to read:

11 71.06 (1p) FIDUCIARIES, SINGLE INDIVIDUALS AND HEADS OF HOUSEHOLDS; AFTER
12 2000. The tax to be assessed, levied and collected upon the taxable incomes of all
13 fiduciaries, except fiduciaries of nuclear decommissioning trust or reserve funds, and
14 single individuals and heads of households shall be computed at the following rates
15 for taxable years beginning after December 31, 2000:

16 (a) On all taxable income from \$0 to \$7,500, 4.6%.

17 (b) On all taxable income exceeding \$7,500 but not exceeding \$15,000, 6.15%.

18 (c) On all taxable income exceeding \$15,000 but not exceeding \$112,500, 6.5%.

19 (d) On all taxable income exceeding \$112,500, 6.75%.

20 ***-1917/1.11*** SECTION 1686. 71.06 (2) (c) (intro.) of the statutes is amended to
21 read:

22 71.06 (2) (c) (intro.) For joint returns, for taxable years beginning after
23 December 31, 1997, and before January 1, 2000:

24 ***-1917/1.12*** SECTION 1687. 71.06 (2) (d) (intro.) of the statutes is amended to
25 read:

1 71.06 (2) (d) (intro.) For married persons filing separately, for taxable years
2 beginning after December 31, 1997, and before January 1, 2000:

3 ***-1917/1.13* SECTION 1688.** 71.06 (2) (e) of the statutes is created to read:

4 71.06 (2) (e) For joint returns, for taxable years beginning after December 31,
5 1999, and before January 1, 2001:

- 6 1. On all taxable income from \$0 to \$10,000, 4.73%.
- 7 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.33%.
- 8 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.55%.
- 9 4. On all taxable income exceeding \$150,000, 6.75%.

10 ***-1917/1.14* SECTION 1689.** 71.06 (2) (f) of the statutes is created to read:

11 71.06 (2) (f) For married persons filing separately, for taxable years beginning
12 after December 31, 1999, and before January 1, 2001:

- 13 1. On all taxable income from \$0 to \$5,000, 4.73%.
- 14 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.33%.
- 15 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.55%.
- 16 4. On all taxable income exceeding \$75,000, 6.75%.

17 ***-1917/1.15* SECTION 1690.** 71.06 (2) (g) of the statutes is created to read:

18 71.06 (2) (g) For joint returns, for taxable years beginning after December 31,
19 2000:

- 20 1. On all taxable income from \$0 to \$10,000, 4.6%.
- 21 2. On all taxable income exceeding \$10,000 but not exceeding \$20,000, 6.15%.
- 22 3. On all taxable income exceeding \$20,000 but not exceeding \$150,000, 6.5%.
- 23 4. On all taxable income exceeding \$150,000, 6.75%.

24 ***-1917/1.16* SECTION 1691.** 71.06 (2) (h) of the statutes is created to read:

1 71.06 (2) (h) For married persons filing separately, for taxable years beginning
2 after December 31, 2000:

3 1. On all taxable income from \$0 to \$5,000, 4.6%.

4 2. On all taxable income exceeding \$5,000 but not exceeding \$10,000, 6.15%.

5 3. On all taxable income exceeding \$10,000 but not exceeding \$75,000, 6.5%.

6 4. On all taxable income exceeding \$75,000, 6.75%.

7 ***-1917/1.17*** **SECTION 1692.** 71.06 (2e) of the statutes is amended to read:

8 71.06 (2e) BRACKET INDEXING. For taxable years beginning after December 31,
9 1998, and before January 1, 2000, the maximum dollar amount in each tax bracket,
10 and the corresponding minimum dollar amount in the next bracket, under subs. (1m)
11 and (2) (c) and (d), and for taxable years beginning after December 31, 2001, the
12 maximum dollar amount in each tax bracket, and the corresponding minimum dollar
13 amount in the next bracket, under subs. (1p) and (2) (g) and (h), shall be increased
14 each year by a percentage equal to the percentage change between the U.S. consumer
15 price index for all urban consumers, U.S. city average, for the month of August of the
16 previous year and the U.S. consumer price index for all urban consumers, U.S. city
17 average, for the month of August of the year before the previous year, as determined
18 by the federal department of labor. Each amount that is revised under this
19 subsection shall be rounded to the nearest multiple of \$10 if the revised amount is
20 not a multiple of \$10 or, if the revised amount is a multiple of \$5, such an amount
21 shall be increased to the next higher multiple of \$10. The department of revenue
22 shall annually adjust the changes in dollar amounts required under this subsection
23 and incorporate the changes into the income tax forms and instructions.

24 ***-1917/1.18*** **SECTION 1693.** 71.06 (2m) of the statutes is amended to read:

1 71.06 (2m) RATE CHANGES. If a rate under sub. (1), (1m), (1n), (1p) or (2) changes
2 during a taxable year, the taxpayer shall compute the tax for that taxable year by the
3 methods applicable to the federal income tax under section 15 of the internal revenue
4 code.

5 *~~1917/1.19~~* **SECTION 1694.** 71.06 (2s) (b) of the statutes is amended to read:

6 71.06 (2s) (b) For taxable years beginning after December 31, 1997, and before
7 January 1, 2000, with respect to nonresident individuals, including individuals
8 changing their domicile into or from this state, the tax brackets under subs. (1m) and
9 (2) (c) and (d) shall be multiplied by a fraction, the numerator of which is Wisconsin
10 adjusted gross income and the denominator of which is federal adjusted gross
11 income. In this paragraph, for married persons filing separately “adjusted gross
12 income” means the separate adjusted gross income of each spouse, and for married
13 persons filing jointly “adjusted gross income” means the total adjusted gross income
14 of both spouses. If an individual and that individual’s spouse are not both domiciled
15 in this state during the entire taxable year, the tax brackets under subs. (1m) and
16 (2) (c) and (d) on a joint return shall be multiplied by a fraction, the numerator of
17 which is their joint Wisconsin adjusted gross income and the denominator of which
18 is their joint federal adjusted gross income.

19 *~~1917/1.20~~* **SECTION 1695.** 71.06 (2s) (c) of the statutes is created to read:

20 71.06 (2s) (c) For taxable years beginning after December 31, 1999, and before
21 January 1, 2001, with respect to nonresident individuals, including individuals
22 changing their domicile into or from this state, the tax brackets under subs. (1n) and
23 (2) (e) and (f) shall be multiplied by a fraction, the numerator of which is Wisconsin
24 adjusted gross income and the denominator of which is federal adjusted gross
25 income. In this paragraph, for married persons filing separately “adjusted gross

1 income” means the separate adjusted gross income of each spouse, and for married
2 persons filing jointly “adjusted gross income” means the total adjusted gross income
3 of both spouses. If an individual and that individual’s spouse are not both domiciled
4 in this state during the entire taxable year, the tax brackets under subs. (1n) and (2)
5 (e) and (f) on a joint return shall be multiplied by a fraction, the numerator of which
6 is their joint Wisconsin adjusted gross income and the denominator of which is their
7 joint federal adjusted gross income.

8 ***-1917/1.21* SECTION 1696.** 71.06 (2s) (d) of the statutes is created to read:

9 71.06 (2s) (d) For taxable years beginning after December 31, 2000, with
10 respect to nonresident individuals, including individuals changing their domicile
11 into or from this state, the tax brackets under subs. (1p) and (2) (g) and (h) shall be
12 multiplied by a fraction, the numerator of which is Wisconsin adjusted gross income
13 and the denominator of which is federal adjusted gross income. In this paragraph,
14 for married persons filing separately “adjusted gross income” means the separate
15 adjusted gross income of each spouse, and for married persons filing jointly “adjusted
16 gross income” means the total adjusted gross income of both spouses. If an individual
17 and that individual’s spouse are not both domiciled in this state during the entire
18 taxable year, the tax brackets under subs. (1p) and (2) (g) and (h) on a joint return
19 shall be multiplied by a fraction, the numerator of which is their joint Wisconsin
20 adjusted gross income and the denominator of which is their joint federal adjusted
21 gross income.

22 ***-0549/1.1* SECTION 1697.** 71.07 (2dj) (am) 3. of the statutes is amended to
23 read:

1 71.07 (2dj) (am) 3. Modify the rule for certification under section 51 (d) (16) (A)
2 of the internal revenue code to allow certification within the 90-day period beginning
3 with the first day of employment of the employee by the claimant.

4 *-0550/1.1* **SECTION 1698.** 71.07 (2dx) (b) 4. of the statutes is amended to read:

5 71.07 (2dx) (b) 4. The amount determined by multiplying the amount
6 determined under s. 560.785 (1) ~~(b)~~ (bm) by the number of full-time jobs retained,
7 as provided in the rules under s. 560.785, excluding jobs for which a credit has been
8 claimed under sub. (2dj), in a an enterprise development zone under s. 560.797 and
9 filled by a member of a targeted group for which significant capital investment was
10 made and by then subtracting the subsidies paid under s. 49.147 (3) (a) for those jobs.

11 *-1785/1.5* **SECTION 1699.** 71.07 (3) of the statutes is amended to read:

12 71.07 (3) FARMLAND PRESERVATION CREDIT, FARMLAND PRESERVATION ACREAGE
13 CREDIT. The farmland preservation credit and the farmland preservation acreage
14 credit under subch. IX may be claimed against taxes otherwise due.

15 *-1917/1.22* **SECTION 1700.** 71.07 (5) (a) 7. of the statutes is created to read:

16 71.07 (5) (a) 7. Miscellaneous itemized deductions under the Internal Revenue
17 Code, without regard to whether such deductions are subject to the 2% floor as
18 described in section 67 of the Internal Revenue Code.

19 *-0574/1.1* **SECTION 1701.** 71.07 (5) (a) 8. of the statutes is created to read:

20 71.07 (5) (a) 8. Any employment-related educational expense that is claimed
21 as an itemized deduction under the Internal Revenue Code to the extent that such
22 an amount is also claimed as a subtract modification under s. 71.05 (6) (b) 28.

23 *-1917/1.23* **SECTION 1702.** 71.07 (5m) (e) of the statutes is created to read:

24 71.07 (5m) (e) *Sunset*. No new claim may be filed under this subsection for a
25 taxable year that begins after December 31, 1999.